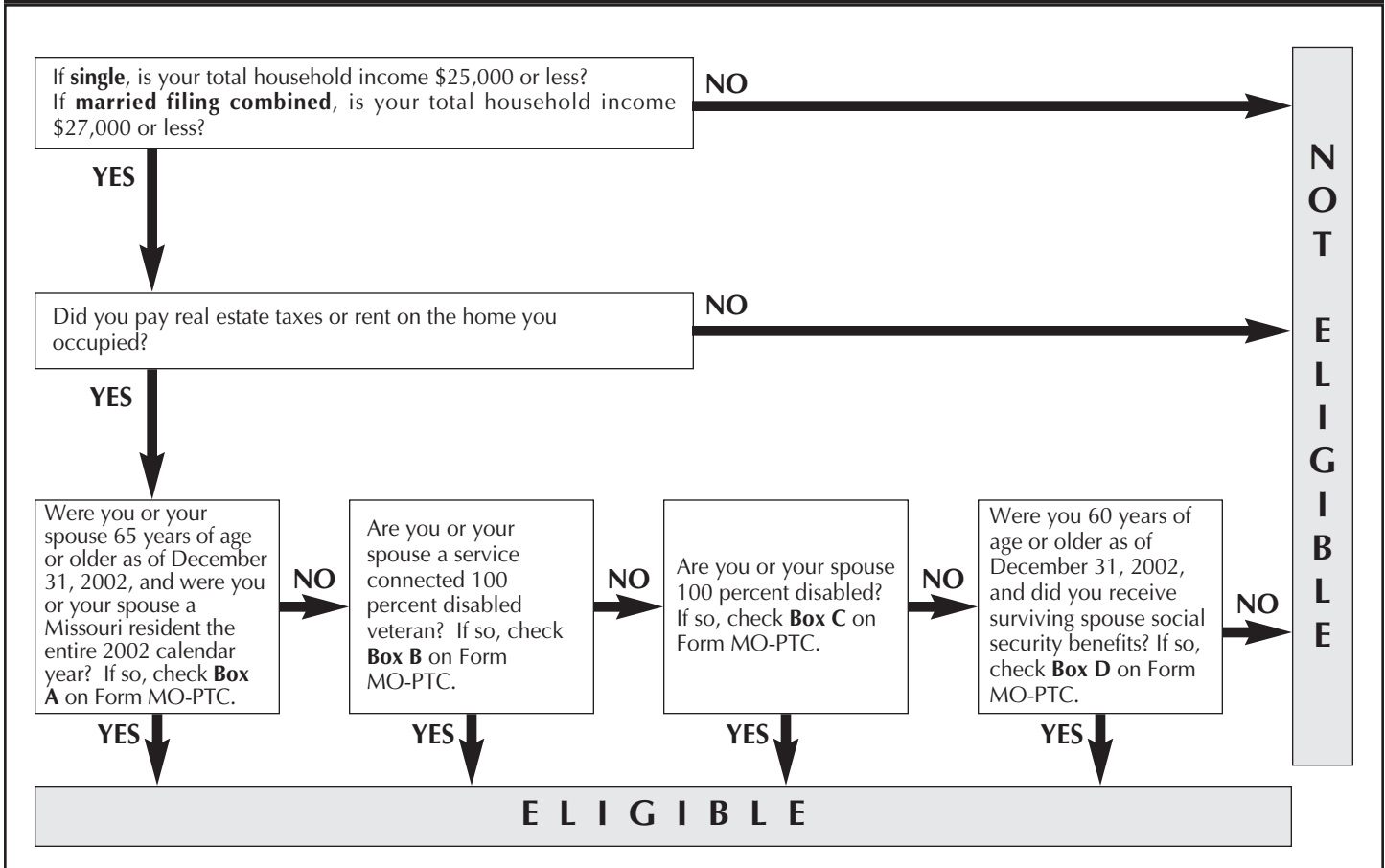


AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT



If you need to file an income tax return, Form MO-1040 or Form MO-1040P, you must use Form MO-PTS to claim a property tax credit and attach it to the Form MO-1040 or Form MO-1040P.

Do not use Form MO-PTC if you need to file an income tax return.

NEW FOR 2002!

The pharmaceutical tax credit will no longer be administered by the Missouri Department of Revenue.

For information on Missouri SenioRx Program, contact the Department of Health and Senior Services at:

Phone: (866) 556-9316

www.missouriseniorx.com

What's Inside?

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Do You Have the Correct Tax Book?

You **MAY USE** this tax book to file your 2002 Form MO-PTC, Property Tax Credit Claim if you meet the eligibility requirements on page 1 and are not required to file an individual income tax return.

You **cannot** use this book if you were required to file a federal return and you were a:

- Resident of Missouri and you had Missouri adjusted gross income of \$1,200 or more;
- Nonresident of Missouri and had income of \$600 or more from Missouri sources; or
- Resident or nonresident with Missouri withholding and you want to file an individual income tax return to claim your refund.

If you meet any of the above qualifications, you **cannot** file the Form MO-PTC. You must file a Missouri income tax return and attach Form MO-PTS if you qualify for a property tax credit. See information in the next column to obtain the correct form (Form MO-1040 or Form MO-1040P) to file and claim your Property Tax Credit.

Helpful Hint

If you anticipate receiving any 1099 or W-2 income, please wait to file this claim until all statements are received. Filing too early may result in a balance due.

Do You Have the Wrong Tax Book?

To obtain forms:

- Access www.dor.state.mo.us/tax;
- Call (800) 877-6881;
- Visit:
 - Department of Revenue Tax Assistance Centers (page 11), Motor Vehicle and Drivers License Branch or Fee Offices;
 - Participating banks, post offices, courthouses, and libraries;
- Call the Forms-by-Fax System at (573) 751-4800 from your **fax machine handset**. The system will take you through the steps to fax a copy of the forms you need;
- Write the Department of Revenue, Division of Taxation and Collection, P.O. Box 3022, Jefferson City, MO 65105-3022; or
- TDD: (800) 735-2966 or fax (573) 526-1881.

For Pharmaceutical Tax Credit information, please see page 1.

IMPORTANT FILING INFORMATION

This information is for guidance only and does not state the complete law.

When To File Claim

The 2002 Form MO-PTC is due April 15, 2003, but you may file up to three years from the due date and still receive your refund.

Helpful Hint

If your 1999 claim is received by April 15, 2003, but required attachments are received **after** or claim is not signed by April 15, 2003, your claim will be denied.

Where to Mail Claim

Mail your completed Form MO-PTC and all attachments to:

Department of Revenue
P.O. Box 2800
Jefferson City, MO 65105-2800.

Dollars and Cents

Rounding is required on your Form MO-PTC. Zeros have been placed in the cents column on your return. For cents .01 through .49, round down to the previous whole dollar amount. For cents .50 through .99, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00
Round \$32.50 up to \$33.00*

Fill-in Forms that Calculate

Access our web site at www.dor.state.mo.us/tax to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the claim.

Missouri Refund Inquiry Line

The Department of Revenue has an automated property tax credit inquiry line. The system is available 24 hours a day to check on the status of your **current** year refund and can be accessed by visiting www.dor.state.mo.us or dialing toll-free (800) 411-8524. The following information is required to obtain the status of your Missouri refund: 1) the first social security number on the return; 2) your filing status shown on your return; and 3) the exact amount of the refund in whole dollars. If you call to find out about the status of your Missouri refund and do not receive a mailing date, please wait seven days before calling back.

Taxpayer Bill of Rights

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at www.dor.state.mo.us/tax or call (800) 877-6881.

FORM MO-PTC

INFORMATION TO COMPLETE FORM MO-PTC

NAME, ADDRESS, ETC.

If all the address information on the label is correct, attach the label to the Form MO-PTC and print or type your social security number(s) and telephone number in the spaces provided.

If you did not receive a book with a label or if the label is incorrect, print or type your **name(s)**, **address**, **social security number(s)**, **birthdate(s)**, and **telephone number** in the spaces provided. If you or your spouse do not have a social security number, enter "none" in the appropriate space(s). If married, enter both **birthdates**, even if your spouse died during the calendar year. Only check deceased box if death occurred in 2002. Do not check the box if the claimant was deceased before calendar year 2002.

Check the **amended claim** box if you are filing an amended claim. Complete the entire claim using the corrected figures.

Helpful Hints

- Please use **your** social security number, **not** the social security number of a deceased relative.
- Do not use Form MO-PTC if you need to file an individual income tax return (Form MO-1040 or Form MO-1040P.) See page 2.

FILING STATUS

Check your filing status. You can check "married — living separate for the entire year" only if you and your spouse did not at any time during the year live in the same residence.

Note: If you lived at different addresses for the **entire year**, you may file a separate claim. You cannot take the \$2,000 deduction on Line 7 if you

Helpful Hint

If you are legally married and living together, you must file married filing combined and include all household income.

checked “married—living separate for entire year,” as your filing status, and you are filing a separate claim. (Example: One spouse lives in a nursing or residential care facility while the other spouse remains in the home the entire year.)

HOUSEHOLD INCOME

Household income is ALL INCOME received by a claimant, spouse, and/or minor children (taxable or nontaxable) and includes all income from sources listed on Lines 1 through 5 of Form MO-PTC.

LINE 1 — SOCIAL SECURITY BENEFITS

Enter the amount of social security benefits before any deductions and/or the amount of social security equivalent Railroad Retirement Benefits. **Attach Form SSA-1099(s) and/or Form RRB-1099(s)**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
2002 • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name BETTY TAXPAYER	Box 2. Beneficiary's Social Security Number 555-66-7777	
Box 3. Benefits Paid in 2002 *\$8,400.00	Box 4. Benefits Repaid to SSA in 2002 NONE	Box 5. Net Benefits for 2002 (Box 3 minus Box 4) \$8,400.00
DESCRIPTION OF AMOUNT IN BOX 3 Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2002 \$8,400.00		DESCRIPTION OF AMOUNT IN BOX 4 NONE
		Box 6. Voluntary Federal Income Tax Withheld NONE
		Box 7. Address BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555
*Includes: \$12.00 Paid in 2002 for 2001		Box 8. Claim Number (Use this number if you need to contact SSA.) 555-66-7777
Form SSA-1099-SM (1-2003) DO NOT RETURN THIS FORM TO SSA OR IRS 0603554		

Helpful Hints

- Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2003 that states what your benefits were for the entire 2002 year. See Diagram below.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. One Form RRB-1099 shows annuities and pensions and the other is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

LINE 2 — WAGES, PENSIONS, ANNUITIES, DIVIDENDS, OR INTEREST

Include the amount of all wages, pensions, annuities, dividends, or interest income. Do not include excludable costs of pensions or annuities. (These are usually the employee's contribution to a retirement program—listed separately on Form 1099-R.) **Attach Forms W-2(s), 1099(s), 1099-R(s), 1099-DIV, 1099-INT, 1099-MISC, etc.**

Helpful Hint

If your wages, pensions, interest, or annuities are more than \$6,000, you probably need to file an individual income tax return. File Form MO-1040P or Form MO-1040 with Form MO-PTS to claim the Property Tax Credit.

LINE 3 — RAILROAD RETIREMENT BENEFITS

Enter the amount of railroad retirement benefits (not included in Line 1) before any deductions. This is the amount of annuities and pensions received, **NOT** your social security equivalent benefits. **Attach Form RRB/1099-R (Tier II).**

LINE 4 — VETERAN'S BENEFITS

Include your veteran's payments and benefits. Veteran's payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are a service connected 100 percent disabled veteran, you are not required to include your veteran's payments and benefits. **You must attach a letter from the Veterans Administration that refers to the Missouri Property Tax Credit Claim at the bottom of the letter.** A Missouri resident can call the Veterans Administration at (800) 827-1000 to request a copy of the letter.

If you are a surviving spouse of a service connected 100 percent disabled veteran, all the veteran's payments and benefits must be included.

LINE 5 — PUBLIC RELIEF AND ASSISTANCE

Include the amount of public relief, public assistance, supplemental security income (SSI), Temporary Assistance (TA) payments, and unemployment benefits received by you and/or your minor children. This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), or a letter from the Social Security Administration.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be either stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit you must include the children's SSI benefits on Line 5.
- If you receive temporary assistance from the Department of Family Services (DFS), you must include **ALL** cash benefits received for your **ENTIRE** family. The Department of Revenue verifies this information and failure to include total benefits may delay your refund and prevent you from qualifying in the future.

REAL ESTATE TAX/ RENT PAID

NOTE: Before you complete this section, you need to make sure **ALL** the income (including assistance) you received is reported on Form MO-PTC, Lines 1–5. ***If you don't report income and include all documentation, your refund will be delayed.***

LINE 9 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral, parks, and trafficway), penalties, service charges, and interest listed on your tax receipt.**

Helpful Hint

Real estate tax paid for a prior year cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

Use the worksheet on the next page to reduce your real estate tax if you own a mobile home, share your residence, use your residence for a business, or own more than five acres.

Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Helpful Hint

Don't forget if you shared your home with relatives and/or friends (other than your spouse or children under 18), you must reduce the total tax paid for the home you occupy. See the worksheet on the next page.

If your home or farm has more than five acres or you own a mobile home, attach Form 948, Assessor's Certification — your county assessor will complete upon your request.

Real Estate Tax Worksheet

1. Enter the total real estate tax you paid (exclude special assessments listed on your receipt). \$ _____
2. If your home or farm has more than five acres, enter percentage from Form 948, Assessor's Certification. _____ %
3. If you own a mobile home, enter the percentage of tax that applies to your mobile home (exclude automotive or other personal property tax). _____ %
4. If part of your home is used for rental or business purposes, enter the percentage you use as your home. _____ %
5. Total — multiply Line 1 by the percentage you listed above. \$ _____
6. If you shared your residence with relatives and/or friends (other than your spouse or children under 18), enter the percentage of the home you occupy.
Additional persons sharing home/percentage to be entered:
☐ 1 (50%) ☐ 2 (33%) ☐ 3 (25%) _____ %
7. To reduce your tax, multiply the total real estate tax on Line 5 above by the percentage listed on Line 6 above and enter the result on Form MO-PTC, Line 9. \$ _____

LINE 10 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2002. The Form MO-CRP is on the back of the Form MO-PTC and instructions are on page 8. If you share your home with relatives and/or friends (over age 18), only include the percentage of the home you occupied. **Additional** persons sharing home/percentage to be entered: (1—50%, 2—33%, 3—25%). Total Line 9 on all the Form MO-CRPs completed and enter the amount in the first box on Line 10. Multiply the total by 20 percent and enter the result on Line 10.

Attach a copy of your 2002 lease agreement(s), rent receipt(s), or a statement or receipt from your landlord. The lease agreement(s) or statement must be signed by the landlord and include his/her tax identification or social security number and the phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide a lease agreement or statement.

Helpful Hints

- If your rent is more than 60 percent of your income, you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent **YOU** pay or your refund will be delayed.
- If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

CREDITS

LINE 12 — PROPERTY TAX CREDIT

Use the **Property Tax Refund Chart** to determine the amount of your property tax credit. See Helpful Hint on the next page.

SIGN CLAIM

You must sign your Form MO-PTC. Both spouses must sign a combined claim. If you pay someone to prepare your claim, the preparer must also sign the claim.

If you wish to authorize the Director of Revenue, or delegate to discuss your tax information with your preparer or any member of your preparer's firm, indicate "yes" by checking the appropriate box.

Important: If the Form MO-PTC is being filed on behalf of a claimant by a nursing home or residential care facility, a statement to that effect from the claimant's legal guardian must be attached to the Form MO-PTC.

MAIL CLAIM

Send your claim and all attachments (see page 8) to:
Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Helpful Hint

Your property tax refund is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your refund, use the 2002 Property Tax Refund Chart on pages 9 and 10. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her refund amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 "meet" to figure her refund. The two numbers "meet" on the chart where the refund amount is \$702. Ruth will get a \$702 refund for the real estate tax she paid.

INFORMATION TO COMPLETE FORM MO-CRP

STEP 1

Enter all information requested on Lines 1–6. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. If individuals other than you and your spouse (if applicable), reside at the address and are age 18 or older for the entire year, enter the number on Line 4.

STEP 2

Enter on Line 7 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization or agency.**

STEP 3

If you were a resident of a nursing home or boarding home during 2002, use the applicable percentage in Line 8. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If you share your home with relatives and/or friends, enter the appropriate percentage of your home you occupied. If none of the reductions apply to you, enter 100 percent on Line 8.

STEP 4

Multiply Line 7 by the percentage on Line 8. Enter this amount on Form MO-CRP, Line 9 and on Form MO-PTC, Line 10 (first box).

Federal Privacy Act Information

Social security numbers must be included on your Missouri individual income tax return. Such numbers are used primarily to administer and enforce the Income Tax, Sales and Use Tax, Property Tax Relief, as well as to exchange tax information with the U.S. Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo). In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo;

and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the Department of Revenue's authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

FINAL CHECKLIST BEFORE MAILING YOUR CLAIM

Your MO-PTC refund will be reduced or delayed if any of the required documentation and/or information is missing.

Please read instructions if you have any doubt about what is required.

Note: Be sure that you and your spouse are eligible to claim the property tax credit. See **"Am I Eligible?"** on page 1.

- ☐ Peel the label off the cover of your tax book and place it on the completed claim if all information on the label is correct. If any address information is not correct, discard the label and print or type the correct information in the spaces provided.
- ☐ Print or type your social security number(s) and birthdate(s) in the spaces provided.
- ☐ Check and verify all calculations on the claim.
- ☐ Attach a copy of your **paid** 2002 real estate tax receipt(s) if you owned your home. (Need Form 948, Assessor's Certification, if more than five acres.) **Copies of cancelled checks are not acceptable for your real estate tax receipt.**
- ☐ Attach Form MO-CRP, Certification of Rent Paid for 2002 (lease agreement(s), rent receipt(s), or a statement from your landlord is required along with the Form MO-CRP).
- ☐ Attach a copy of all your Form W-2(s), Form SSA-1099(s), and other Form 1099(s).
- ☐ If you are a service connected 100 percent disabled veteran, attach a copy of the letter received from the Department of Veteran's Affairs that references Missouri Property Tax Credit. You can call the Department of Veteran's Affairs at (800) 827-1000 to request the letter.
- ☐ If you are 100 percent disabled as defined in Section 135.010(2), RSMo, and meet the eligibility requirements, attach Form SSA-1099, or a letter from the Social Security Administration.
- ☐ If the Form MO-PTC is being filed on behalf of a claimant, a statement to that effect from the claimant's legal guardian (or Power of Attorney) must be attached.
- ☐ Sign Form MO-PTC (both spouses must sign if filing a combined claim).
- ☐ Retain a copy of your claim for your records.

Important: Attach your Form MO-PTC and supporting documentation and mail to:
Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTC, LINE 11 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

Amount from page 1 of chart, Line A or Form MO-PTC, Line 8 — NET HOUSEHOLD INCOME	OVER																OVER															
	BUT NOT MORE THAN																BUT NOT MORE THAN															
	BUT NOT MORE THAN																BUT NOT MORE THAN															
	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	0		
OVER	BUT NOT OVER	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25	
19,000	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11											
19,300	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20												
19,600	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4												
19,900	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12													
20,200	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20														
20,500	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2														
20,800	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9															
21,100	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16																
21,400	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																	
21,700	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																	
22,000	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																		
22,300	22,600	289	264	239	214	189	164	139	114	89	64	39	14																			
22,600	22,900	268	243	218	193	168	143	118	93	68	43	18																				
22,900	23,200	248	223	198	173	148	123	98	73	48	23																					
23,200	23,500	227	202	177	152	127	102	77	52	27	2																					
23,500	23,800	205	180	155	130	105	80	55	30	5																						
23,800	24,100	184	159	134	109	84	59	34	9																							
24,100	24,400	162	137	112	87	62	37	12																								
24,400	24,700	139	114	89	64	39	14																									
24,700	25,000	116	91	66	41	16																										

This area indicates no refund is allowable.

Examples:

If Line 8 of Form MO-PTC is \$13,000 or less, and Line 11 is \$176 the tax refund would be \$176.
If Line 8 of Form MO-PTC is \$16,050 and Line 11 is \$750, the tax refund would be \$626.
If Line 8 of Form MO-PTC is \$24,400 and Line 11 is \$700, the tax refund would be \$112.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 8:00 a.m. to 4:30 p.m. Monday, Tuesday, Thursday, and Friday and 8:45 a.m. to 4:30 p.m. Wednesday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Jefferson City

3237 W. Truman Blvd., Suite 100
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Louis

3256 Laclede Station Rd.,
Suite 101
Maplewood, Missouri
Income Tax: (314) 877-0178
Business Tax: (314) 877-0177

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

Other Important Phone Numbers

Form Ordering	(800) 877-6881
Form Order Questions	(573) 751-5337
Electronic Filing Information	(573) 751-3930
Missouri Refund Inquiry Line	(800) 411-8524
Forms-by-Fax	(573) 751-4800

Pharmaceutical Tax Credit

Phone: (866) 556-9316 or
www.missouriseniorx.com

Download forms or check the status of your refund from our web site: www.dor.state.mo.us/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

Property Tax Credit e-mail: propertytaxcredit@mail.dor.state.mo.us